



Government of Ireland Act 1920

1920 CHAPTER 67

FINANCIAL PROVISIONS.

20 Establishment of Southern and Northern Irish Exchequers

- (1) There shall be an Exchequer and Consolidated Fund of Southern Ireland and an Exchequer and Consolidated Fund of Northern Ireland separate from one another and from those of the United Kingdom.
- (2) All sums paid into the Exchequer of Southern Ireland and the Exchequer of Northern Ireland shall form the Consolidated Fund of Southern Ireland and the Consolidated Fund of Northern Ireland respectively, and, subject to the provisions of any Act of the Parliament of Southern Ireland or Northern Ireland, or this Act, or any other Act of the Parliament of the United Kingdom charging any sums on any such Consolidated Fund, all such sums shall be appropriated to the public service of Southern Ireland or Northern Ireland, as the case may be, by Act of the Parliament of Southern Ireland or Northern Ireland, and shall not be applied for any purpose for which they are not so appropriated.
- (3) Save as may be otherwise provided by Act of the Parliament of Southern Ireland or Northern Ireland, the existing law relating to the Exchequer and Consolidated Fund of the United Kingdom shall apply with the necessary modifications to the Exchequer and Consolidated Fund of Southern Ireland and Northern Ireland, and an officer shall be appointed by the Lord Lieutenant to be Comptroller and Auditor-General for Southern Ireland and Northern Ireland respectively.
- (4) Save as may be otherwise provided by Act of the Parliament of Southern Ireland or Northern Ireland, the accounts of the Consolidated fund of Southern Ireland and Northern Ireland respectively, shall be audited as appropriation accounts, in manner provided by the Exchequer and Audit Departments Act, 1866, and any Act amending the same, by or under the direction of the appropriate Comptroller and Auditor-General.
- (5) For the purposes of this Act, any contributions by Southern Ireland and Northern Ireland towards the expenses of the Council of Ireland shall be treated as expenses of public services of Southern Ireland and Northern Ireland respectively.